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To:

Cc:

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If no Form 1042 was filed, the statute of limitations is held open indefinitely for issuing an FPAA to the partnership for its withholding tax liability. Section 6229 provides a period during which no partner's section 6501 statute will expire with respect to partnership return. It does not set forth the time the statute will actually expire. The partnership (for Form 1042 withholding tax purposes) and the partner (for income tax purpose) will have a longer statute if they file their Form 1042 or Form 1040 after the three year minimum period under section 6229. So if no Form 1042 was filed, the statute for issuing an FPAA for these purposes is open indefinitely.